

1                                   **UNITED STATES DISTRICT COURT**  
2                                   **DISTRICT OF NEVADA**

3       United States of America,

Case No.: 2:16-cr-00111-JAD-DJA

4               Plaintiff

5       v.

**Order Granting in Part Motion  
to Continue Sentencing Hearing**

6       Craig P. Orrock,

[ECF No. 286]

7               Defendant

8               Defendant Craig Orrock is a former attorney who worked for the Internal Revenue  
9 Service and spent the bulk of his career as a sole practitioner specializing in tax law. After  
10 several defendant-requested continuances, often founded on Orrock’s claims that he needed  
11 additional time to prepare for trial because he had chosen to represent himself, the jury found  
12 Orrock guilty of two counts of evasion of payment and assessment of tax and one count of  
13 attempt to interfere with administration of internal revenue laws.

14              Orrock’s sentencing hearing, originally scheduled for August 26, 2019, was continued to  
15 September 30, 2019, at Orrock’s request and based on his claims of poor health.<sup>1</sup> Orrock now  
16 moves for another continuance—this time for an additional 60 days.<sup>2</sup> He represents that he  
17 needs to present testimony from numerous witnesses to disprove the tax-loss amount that the  
18 government has calculated. He also states that he’ll use the additional time to “attempt to get an  
19 expert witness to testify concerning the deductibility of the losses . . . under the tax law, and that  
20 the tax could have been substantially reduced if not eliminated by Orrock filing a claim for

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23 <sup>1</sup> ECF No. 277.

<sup>2</sup> ECF No. 286.

1 refund carrying back the net operating losses.”<sup>3</sup> He does not identify who that witness might be  
2 or how he would go about locating such an expert. Reminding the court of Orrock’s rich history  
3 of delays in this case, the government vehemently opposes this request for yet another  
4 continuance.<sup>4</sup>

### 5 **Discussion**

6 A 60-day continuance of the already-extended sentencing date is not warranted. Orrock  
7 has known about the need to gather the evidence he identifies for years. At the very least, he has  
8 known since the verdict was read on May 13, 2019, that he needed to start preparing for his  
9 sentencing hearing. But Orrock obviously waited until the eve of this continued sentencing date  
10 to start doing that work, as he did not file this new continuance request until just seven days  
11 before the scheduled sentencing hearing. And his decision to delay this preparation certainly  
12 does not justify another two months to give him a chance to start looking for an expert to support  
13 his tax-loss theories.

14 Nevertheless, the court recognizes that this is a document-intensive case involving events  
15 that span decades. Orrock has now outlined the list of witnesses that he intends to present at his  
16 sentencing hearing.<sup>5</sup> Although I reject as wholly meritless Orrock’s attempts to blame his  
17 conviction or delays in sentencing preparation on anything that the court, the prosecution, or his  
18 standby counsel has done, and ignorance of the law is no excuse—particularly for a former tax  
19 lawyer like Orrock—I find good cause for a brief, *final* continuance of this sentencing hearing to  
20 allow Orrock to take steps necessary to bring witnesses to the hearing so he can present their

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22 <sup>3</sup> *Id.*

23 <sup>4</sup> ECF No. 295.

<sup>5</sup> ECF No. 286.

1 testimony.<sup>6</sup> However, no additional time to search for and hire an expert witness will be  
2 afforded because Orrock has shown an utter lack of diligence by taking no meaningful steps  
3 toward that goal in the more than four months since trial ended.

4 **Conclusion**

5 Accordingly, IT IS HEREBY ORDERED that Orrock's Motion to Vacate the Sentencing  
6 Date of 9/30/2019 and to Reschedule in 60 Days [ECF No. 286] is **GRANTED in part and**  
7 **DENIED in part. The sentencing hearing is continued to 10/18/19 at 9:30 a.m.**

8 **The court will grant Orrock no further continuances of this sentencing hearing**  
9 **absent a showing of extraordinary circumstances.** Witness-scheduling or availability  
10 problems, inability to obtain evidence, and unpreparedness will not constitute extraordinary  
11 circumstances. Orrock must be prepared to present any evidence that he plans to present in  
12 support of his sentencing at this 10/18/19 hearing. **No additional supplements to Orrock's**  
13 **sentencing memorandum or objections to the PSR will be entertained.**

14 Dated: September 26, 2019

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17 U.S. District Judge Jennifer A. Dorsey  
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<sup>6</sup> If Orrock requires subpoenas to accomplish this, he must timely take all proper procedural steps to have those subpoenas issued.